

Exhibit 3

Declaration of James S. Benson

1. My name is James S. Benson, and I am over the age of nineteen (19) years. I have personal knowledge of the facts set forth below pertaining to the case pending in the United States District Court for the Middle District of Alabama, Eastern Division, styled Denise L. Smith v. Sears, Roebuck and Co., CV-05-1018-MHT. I give this Declaration voluntarily, without coercion and under penalty of perjury.

2. I was employed at the Sears store located in Colonial University Village in Auburn, Alabama, from approximately 1996 until July 2005 when I voluntarily ceased employment for a position elsewhere. During my tenure, I worked as a sales associate and an assistant sales manager for the division that included hardware, sporting goods and lawn & garden.

3. To the best of my knowledge, there was never an issue regarding sales associates reusing coupons for customers. I attended a number of meetings and training sessions, both in-store and off-site, and I do not recall the statement or implementation of a policy regarding coupons. Reusing store coupons from various circulars or booklets was a practice that was widely used throughout the store until 2004 when, suddenly, sales associates were terminated for improper coupon usage. There was a meeting, following the termination of some employees, of management and sales associates when we were notified that reusing coupons was no longer acceptable.

4. I declare under the penalty of perjury that the foregoing is true and correct to the best of my knowledge.

7-24-2006  
Date

James S. Benson  
James S. Benson